

DEPARTMENT OF THE ARMY
Missouri River Division, Corps of Engineers
P.O. Box 103, Downtown Station
Omaha, Nebraska 68101-0103

MRDRM-F

MRD-R 37-1-3

Regulation
No. 37-1-3

1 May 1987

Financial Administration
ACCOUNTING AND REPORTING UNDER THE MRD CENTRALIZED ACCOUNTING
SYSTEM

1. Purpose. This regulation establishes procedures and responsibilities for accounting and reporting under the MRD Centralized Accounting System.

2. Applicability. This regulation is applicable to all elements and subordinate organizations of the Missouri River Division.

3. References.

- a. AR 37-20
- b. AR 37-21
- c. AR 37-27
- d. AR 37-103-1
- e. AR 37-105
- f. AR 37-106
- g. AR 37-107
- h. AR 37-108
- i. ER 11-2-201
- j. ER 37-2-10
- k. ER 37-345-10
- l. MRD-R 37-1-1
- m. Acquisition Regulation (FAR)
- n. Joint Federal Travel Regulation Vol 1
- o. Joint Travel Regulation Vol 2
- p. Treasury Fiscal Requirements Manual Vol 1

4. Modification of District Procedures. All District procedures, written or otherwise, will be revised to agree with requirements of this regulation.

5. Supplemental Regulations. District Commanders may issue supplemental regulations prescribing responsibilities within their districts for controlling funds, processing obligations, and document flow not covered by this regulation. District directives affecting accounting operations will be furnished to the Finance and Accounting Offices in both Districts.

6. Accounting Procedures and Responsibilities.

a. The appendices to this regulation prescribe detailed procedures and responsibilities for accounting and reporting under MRD centralized finance and accounting operations. As such, they constitute the joint development of operating procedures and together form the MRD Memorandum of Understanding between the Kansas City and Omaha Districts. Requested changes will be coordinated with MRDRM-F and the Kansas City (MRK) and Omaha (MRO) Districts.

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b. Each District will be required to prepare a listing of responsible personnel and alternates for each major Finance and Accounting function. The responsible employees must be capable of resolving problems and preparing the correct entries/documentation. This listing must be updated with all staff changes and a revised listing prepared at least semiannually. A copy of the listing will be provided to MRDRM-F.

FOR THE COMMANDER:

/s/
GEORGE T. BLONDE, JR.
Colonel, Corps of Engineers
Deputy Commander

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Distribution:

MRD - A
MRORM - 20 cys
MRKRM - 20 cys

Appendix A
ADMINISTRATIVE CONTROL OF FUNDS

1. Purpose

a. To provide procedures that ensure adequate control of funds, to prevent obligations in excess of allotments, fund authorizations, and MRD apportionments and to keep Division/District Commanders informed of status of funds.

b. To provide internal controls for the protection of fund a issued to cashiers and received by authorized collectors for the disbursing officer.

2. Responsibility for Administrative Control of Funds

a. The Division/District Commander has ultimate responsibility for administrative control of funds and may delegate such control to one or more persons. If delegation is to only one person, authority to redelegate should be included. All delegations should be in writing to the name of the individual. Figure A-1 provides a format for the delegation. In accordance with MRD Regulation 37-1-1, Para 5b, the Chief, Resource Management Office will be designated as responsible for administrative control of funds. Responsibility will be redelegated to chiefs of divisions and separate offices of the Division/District.

b. The Chief, MRD Resource Management Office is authorized to provide staff participation through monitoring the MRD Financial Management Improvement Plan, making quality assurance visits and scheduling periodic Resource Management Office meetings designed to improve the overall quality of the accounting system.

3. Certification of Fund Availability

a. Authority to certify funds availability will be delegated, in writing, to the District Finance and Accounting Officer by the installation commander. The F&A officer may redelegate the authority to other F&A personnel who may certify in the F&A officer's name. Redlegation of authority will be in writing and will be to a named individual. The Kansas City F&A officer may also redelegate authority to certify fund availability to the F&A officer, Omaha District. This authority should be limited and used only to meet specific reporting due dates and be coordinated with the Kansas City F&A office.

b. Basic information necessary for funds certification will be provided by utilizing the OCE Automated Funds Control System. To the greatest extent possible, formal commitment accounting procedures will be used to reserve funds. Certified commitments and obligations will be input to COEMIS through the automated funds control system. The frequency of COEMIS update cycles and cutoff dates for the Kansas City District will be scheduled jointly by MRKRM-F and MRORM-F. Reconciliation of COEMIS and the automated Funds Control System will be performed no less than monthly and as often as necessary to provide sound funds management.

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c. The Omaha District Finance and Accounting Center, for review purposes, will direct necessary COEMIS output to the Kansas City District station code. COEMIS output will include all daily update programs, and monthly and quarterly report cycles. Both districts will use COEMIS output to correct and resubmit rejected accounting transactions.

d. In accordance with Chapter 20, ER 37-2-10 and Chapter 18, AR 37-108, District Commanders will certify the validity of year-end obligations. Responsibility for the certification may be delegated no lower than the Chief, Resource Management Office.

e. Figure A-2 provides recommended formats for fund certification stamps.

4. Appointment of Imprest Fund Cashiers

a. District Commanders will appoint, by letter or Disposition Form, employees selected to perform duties of imprest fund cashiers and alternates. A copy of the appointment will be furnished the Omaha District Disbursing Officer. A written request will be made to the Omaha District Disbursing Officer requesting issuance of funds in the amount specified in the appointment.

b. In accordance with DOD FAR Supplement 13.405(h) and AI 37-103-1, quarterly unannounced reviews and verification, including cash counts, are required of each imprest fund. District Commanders will designate, in writing, individuals to make unannounced inspections, including cash counts, to determine if funds are being properly used, adequately protected, and properly accounted for. For internal control purposes, finance and accounting personnel with a vested interest in imprest funds, subordinates of imprest fund cashiers, and the finance and accounting officer issuing the fund will be excluded from appointment. A copy of the inspection report will be forwarded to the Disbursing Officer, Omaha District.

c. At least semiannually, the District Finance and Accounting Officer and the District Chief, Procurement and Supply Division/Contracting Division, will perform a joint review of the activities of the imprest funds and make recommendations for their retention, increase or decrease. The Omaha District will prepare the Imprest File for review and forward the appropriate files to the Kansas City District. A copy of the review will be furnished the Finance and Accounting Officer, Omaha District.

5. Authorized Collectors

a. Authorized collectors are those individuals whose official duties require them to receive collections on behalf of the government for transmittal directly to the Omaha District Finance and Accounting Center. Each District Finance and Accounting Officer will provide written instructions based on para 4-6b(2)(a), ER 37-2-10,

to the authorized collectors in his/her District. Particular attention should be given to safekeeping procedures and prompt turn-in of collections to the authorized collectors. The Omaha District Finance and Accounting Office will provide procedural instructions on obtaining and forwarding collections to the Omaha District Finance Center.

b. Closing attorneys, in their appointments as such, may be authorized to review tax deposits, etc., and to transmit checks to payees. A copy of the appointment letter will be furnished the Omaha District Disbursing Officer. If such authority is not included in the appointment letter, the names of the closing attorneys who will be receiving funds or delivering checks to payees will be furnished the Omaha District Finance and Accounting Officer so that letters may be issued authorizing the attorneys to handle funds.

c. Authorized collectors at field installations will forward collections directly to the Omaha District Disbursing Officer on ENG Form 3013, prepared in quadruplicate, not less frequently than once a week or when collections exceed \$1,000.00, whichever occurs first.

6. Appointment of Recreational Fee Cashiers

a. Recreational Fee Cashiers are employees designated to receive and properly dispose of monies collected from the sale of user permits at designated recreation areas. Recreational Fee Cashiers function as authorized collectors in accordance with ER 37-2-10, para 4-6b(2)(a). District Commanders will appoint, by letter or Disposition Form, Recreational Fee Cashiers. A copy of the appointment and a request for funds, if a change fund is required, will be forwarded to the Omaha District Disbursing Officer. Recreational Fee Cashiers will be required to sign a receipt for change funds and user permits (ENG Form 4457), by Serial Number placed in their custody. Unissued user permits should be safeguarded in the same manner as cash. Change funds will be returned to the Disbursing Officer, Omaha District, not later than 1 November each year. When special circumstances require retention of a change fund, the Omaha District Disbursing Officer will be notified prior to 1 November.

b. The Accountable Property Officer or designated official in Operations Division, should be charged with ensuring availability of user permits, issuing same to recreational fee cashiers, and safeguarding all user permits not issued to cashiers. The Finance and Accounting Office in each District will ensure that adequate controls, procedures and facilities exist in the responsible organization to execute the programs.

c. Recreational Fee Cashiers will transmit collections received to the Omaha District Finance and Accounting Officer at least once a week, or each day the total amount collected exceeds \$1000.00.

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DISPOSITION FORM			
<small>For use of the District and the Engineering Office in TACD</small>			
REFERENCE OR OFFICE SYMBOL		SUBJECT	
MRD-R-3		Delegation of Administrative Control of Funds	
TO	FROM	DATE	GMT
Name Office Symbol	Chief, EMO		
<p>1. You are here by delegated responsibility for management and control of all funds contained and approved in the current year operating budget (program to be charged to appropriated funds) for the Engineering Division, including any funds suballocated from other offices of the District. You are responsible for establishing those operational controls necessary to assure that you do not exceed obligation/expenditure limits assigned in your approved program of work.</p> <p>2. In the event trends indicate the need to exceed previously established funds limitations, you are responsible for notifying the Chief, Resource Management Office or Chief, Program Management Office for a decision to either acquire additional funds, or cease work. These actions must be taken in sufficient time to allow for the securing of additional funds or orderly cessation of work.</p> <p>3. The Finance and Accounting Office will provide you with status reports on funds utilization. Also, prior to incurrence of contractual obligations, certification of funds availability must be obtained from the F&AO. For detailed instructions on administrative control of appropriated funds, see District Regulation No. 37-1-1, dated 18 August 1986.</p> <p style="text-align: right;">NAME Chief, Resource Management Office</p>			

DA FORM 2496

PREVIOUS EDITIONS WILL BE USED

1-1000-100-001-1000

Figure A-1

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Format for Fund Certification Stamps

DATE

Amount \$ _____
have been obligated against
funds cited here on.

By: _____

FOR S. N. WRENN
Finance & Accounting Officer

DATE

FUNDS COMMITTED

Related obligation may not
exceed \$ _____
without additional approval.

By: _____

FOR S. N. WRENN
Finance & Accounting Officer

Appendix B
FUNDING DOCUMENTS

1. Purpose. This appendix establishes the general procedures and responsibilities for the flow of funding documents involving Advices of Allotments/Revocations, Work Allowances, Funding Authorization Documents (DA Form 1323-C), Apportionment Schedules, and Appropriation Reimbursement Activity.

2. Advice of Allotment (ENG Form 2729), Work Allowances, and Fund Authorization Documents (FADs) (DA Form 1323-C). Fund Authorization Documents for direct funded military (DA Forms 1323-C) and civil (Work Allowances) funds are received by the District from OCE utilizing the automated Corps of Engineers Program and Funds Distribution Control System (CEPFDCS). The receiving District will use the OCE Automated Funds Control System to record and input to COEMIS initial work allowances, FADs, and adjustments. The District Finance and Accounting Branch will determine if a new project is involved; if so, data base maintenance necessary to record the work allowance FAD will also be input through the OCE Funds Control System. Original FADs and Work Allowance authorizations will be retained by the receiving District for reconciliation and verification with Funds Control and COEMIS Status of Funds output. For REPORT reconciliation purposes, MRKRM-F will provide MRORM-F with a duplicate copy of all FAD's and work allowances.

3. Work Allowance Adjustments (Civil). Adjustment of Work Allowances within an appropriation, as authorized by ER 11-2-201 or special authority, will be documented and approved using current District procedures. Adjustments will be recorded and supporting documentation provided in accordance with the procedures established in paragraph 2 above.

4. Apportionment (Obligation and Reimbursement Limitation Civil Funds). OCE allocates the apportionment by appropriation, by quarters, to the Division Commander who, in turn, suballocates the amounts to the respective Districts by the use of Apportionment Schedule (ENG Form 3010). Upon receipt of the ENG Form 3010 and quarterly, District F&A personnel will input the necessary apportionment data to COEMIS through the OCE Automated Funds Control System. MRKRM-F will provide MRORM-F with a duplicate copy of all ENG Form 3010s.

5. Appropriation Reimbursement Activity-Reimbursable Work. The District F&A Branch, upon receipt of an interagency work order-type document; i.e., Military Interdepartmental Purchase Request (MIPR), Intra Army Order for Reimbursable Services (DA Form 2544), will input necessary funding to the OCE automated funds control system for entry to COEMIS. If a new work allowance record is required, District F&A Branch personnel will also input the necessary data base maintenance.

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Each District is responsible for monitoring funds status and obtaining increases, if necessary. A duplicate copy of the interagency work order-type document will be forwarded to the F&A Center. Upon completion of a reimbursable work project, an adjustment necessary to reverse any residual funds from the work allowance account will be processed similar to that stated above by the performing District.

Appendix C
ACCOUNTING FOR PROCUREMENT AND PAYMENT DOCUMENTS

1. Purpose. This appendix establishes procedures and responsibilities regarding the preparation, fund certification, and transmittal of various procurement and payment documents required by the Finance and Accounting Center, Omaha District.

2. General.

a. Considerable latitude will remain with the District F&A Branch concerning forms used, routing within the District and timing of action. Finance and Accounting Officers will be responsible for ensuring that forms used within their district contain all necessary processing information. All documents will be prepared and funds certified in accordance with existing regulations covering their use and preparation.

3. Document Processing.

a. Location - Accounting documentation will be filed in Omaha District. All documentation supporting COEMIS entry by the Kansas City District will be forwarded to Omaha no later than one workday following date of input. The only exception will be original Fund Authorization Documents (FADs)/allotments.

b. Allotments, Apportionments, FADs, and Work Allowances will be processed into COEMIS through the automated FCS by the receiving Finance Office. The Kansas City Finance Office will forward one copy of the source document to the Omaha Finance Center. A journal entry form will be prepared for all entries not substantiated by a document; i.e., entries for shop drawing account.

c. Obligations - Availability of funds will be certified and processed into COEMIS, through the automated FCS, by the appropriate finance office. The Kansas City District Finance Office will forward a signed copy of each source document to the Omaha District Finance Center. The Omaha District will ensure that all purchase orders which originate in the District Office stipulate MRO as the mailing address for invoices prior to certifying funds.

d. Payables - Payables will be processed into COEMIS by the MRO Finance Center. For funds control and property review purposes, MRK payable documents will be routed through MRK Finance and Accounting to the MRO Finance Center. MRK payables will not be processed into COEMIS until a valid obligation has been established by MRK Finance and Accounting.

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4. Travel.

a. Division/District Finance Offices, when possible, will issue travel advances for Division/District Office personnel via traveler's checks. The amount of travel advances will be limited to 40% of the per diem amount and 100 percent of other except for those employees subject to union agreements. Requests for advances of greater than 40% should include a statement justifying the exception. In accordance with AR 37-108, all requests for travel advances, DD Form 1351's, will contain the required settlement statement.

b. For traveler's check advances, a remittance summary will be prepared and transmitted to MRO with all supporting documentation; i.e., travel order, DD Form 1351, and purchase agreements on a daily basis. MRO will summarize all remitted vouchers and prepare an SF 1034, Public Voucher, for weekly payment to Citicorp. A copy of the payment voucher will be returned to the issuing office for reconciliation purposes. Traveler's checks located at the finance offices are the sole responsibility of the Division/District Finance Officer.

c. All personnel and all field offices requiring "green check" advances will forward documentation directly to the Omaha District for processing.

d. Continuing advances will be issued by MRO upon receipt of the Division/District Commander's approval. Documentation supporting the approval must clearly indicate that a continuing advance is justified in accordance with DAEN-RMF-A message 171947Z dated May 1985.

e. MRO will prepare, by Division/District, a quarterly report of the travel history of all employees in possession of a continuous advance. Division/District finance offices will be responsible for coordinating reviews of their report with their respective technical staff and for recommending increases/decreases and obtaining Commander approval. The recommendations will be forwarded to MRO for processing. MRO will issue green checks on all increases and recoup all excess advances on upcoming travel vouchers. Those employees no longer in travel status will be billed.

f. MRO will be responsible for maintaining all travel records, initiating billings on delinquent advances, initiating Payroll Deductions, and reconciling the advances with GL 816.

g. MRK/MRD will be responsible for verifying with MRO the travel advance status on all Division/K.C. District termination actions. MRO will provide a point of contact to accomplish the verification.

h. Employees must submit a travel voucher claim within 15 days after completion of travel to settle advance.

i. An advance of funds will be limited to a period of 30 days under an individual travel order, except as provided for in the JTR.

j. Specimen signatures of travel approving officials will be required by the F&A center.

5. Invoices.

Invoices will be mailed to MRO and will be so specified in ordering documents such as Purchase Orders (DD Form 1155), etc.

6. Receivables.

a. MRO will be responsible for the generation of all receivables except those addressed below. MRK will prepare all Civil reimbursable billings to local Government entities for reimbursable costs such as project costs allocated to Municipal and Industrial Water Supply, sandbag billings for Emergency Management, etc. A copy of the billings, with supporting documentation, will be forwarded to MRORM-FF, Civil Accounting, for input into the COEMIS System. Billing supported by contractual agreement and amortization schedules shall, at the time of the issuance of the first repayment, include all applicable documents to support the bill. Any revisions thereafter to the repayment schedule, to include deferral of repayment, will be accompanied by an explanation. MRORM-FF will be responsible for proper distribution of all billing documents at the time of input into the COEMIS system.

b. The office generating the receivable is responsible for aggressive collection actions in accordance with AR 37-27 and AR 37-108.

7. Cost Transfers.

a. All cost transfers will be processed by MRO. MRK will be responsible for the preparation of ENG Form 4479 entries and for ensuring support documentation is submitted with all cost transfers affecting Kansas City District records. Cost transfers received without supporting documentation will be returned. Supporting documentation may include any of the following: (1) a source document, (2) a DF explaining the entry, (3) a statement on the journal entry form signed by the employee initiating the entry, and (4) other documents considered appropriate by MRK and MRO Finance and Accounting Officers.

b. All ENG Forms 4479 shall be identified by the numbering system maintained by the office of permanent record (currently MRO); no others shall be input for retrieval reasons. Each input document shall be supported by workpapers, authorizations, etc. This includes Information Management, reproduction transfers to Plant-In-Service, and any other such adjustments which affect report preparation.

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c. Cost transfers necessitated by incorrect input by MRO will be corrected by MRO. For those cost transfers affecting MRK records, a copy of the transfer document and supporting documentation will be furnished MRK.

d. MRO will be responsible for the verification of data; i.e., ensure "RAT" file substantiates the supporting documentation. Cost transfers without supporting documentation will be returned.

e. All entry documents necessary to record repayment of Operations and Maintenance expense, repayment of investment and headwater benefits for Kansas City District projects will be prepared by MRKRM-F. The documents will be forwarded, along with supporting documentation, to MRORM-F for input to COEMIS.

f. Data base build will be used only when no other means of updating the data base is available. All data base build will be approved by the Omaha District Finance Officer or Deputy prior to processing into COEMIS. Kansas City District data base build will also require approval by the Kansas City District Finance Office. For military accounting, Kansas City District build write-up sheets will be prepared by the Omaha District. For Civil and Revolving Fund accounting, build write-up sheets will be prepared by the respective finance offices. MRO will maintain files substantiating all data base build.

g. Sales of plans and specs shall be credited to the Reproduction account as a reduction to expenses for distribution to the ultimate cost code.

8. Labor Processing.

a. Labor will be processed for COEMIS by each respective District. Negative labor entries will be held to a minimum and processed only after verification that effective rates, overhead rates, and indirect rates have not changed. Negative labor entries are not to be processed with the regular labor run to ensure their visibility.

b. All reverse labor entries must be processed in the same month the input error occurred. Any adjustments required after the month of input shall be performed on ENG Form 4479 supported by a signed DF identifying the number of hours, labor costs (F/T 226, 227, 228), indirect costs, if any, and District Office overhead costs along with the individual's name and labor period. Preparation of the ENG Form 4479 will be accomplished by the respective finance office. The Omaha District, if mutually agreed to, may prepare the ENG Form 4479 for the Kansas City District. Incomplete DF submissions will be returned to the preparing element without action. (This specifically pertains to Superfund activity.) Labor hours associated with cost transfers will be transferred to/from the appropriate accounts by use of data base build.

9. Property Accounting.

a. All documents received in MRO without Property review will be returned to the appropriate property office for review prior to payment except as stated in paragraphs (b) and (c) below. These will be clearly marked on routing slip as returned for Property review, and to whom the documents will be returned.

b. Allowing 5-day turnaround time, if a discount will be lost, or payment due date cannot be accomplished, a copy of the receiving report and the ENG Form 4480 will be furnished to MRK in lieu of returning the documents. The routing slip will clearly state that copies are furnished for Property review.

c. Receiving reports for the following items do not require Property review.

(1) Utilities, i.e., electric, water, telephone.

(2) Service Contracts, i.e., fee collection janitorial, facilities, cleanup, refuse collection.

(3) Fuels, i.e., propane, petroleum products.

(4) Imprest Funds for travel advances only. All commercial imprest funds subvouchers require Property review.

10. Error corrections.

a. COEMIS errors will be corrected by the office inputting the original entry. All errors will be documented, corrected and resubmitted in the next update. MRK will be the office of permanent record for all error corrections made by that office.

b. Errors corrected by MRO for MRK will be documented and the documentation forwarded to MRK.

11. Joint Reviews.

a. All joint reviews will be initiated by MRO and sent to MRK technical staff through MRK Finance and Accounting. MRO will submit all requests on MRD Form 0970 NLT the 15th of the month before the report due date.

b. All replies will be routed through MRK Finance and Accounting before forwarding to MRO. MRK is responsible for reviewing the replies for completeness; i.e., explanation, full signature, and date. On those responses that indicate corrective action, MRK will make arrangements with the technical staff to provide corrective documentation.

Appendix D
DOCUMENT NUMBER CONTROL

1. Purpose. This appendix establishes Division-wide procedures to standardize and control document numbering.

2. General. All input to the COEMIS F&A Subsystem Civil Works, Revolving Fund, and Military modules must include a document number, and, if applicable, a reference document number, and other reference number. The document number is either included on the input or program generated, depending on the type of transaction. Transactions that are input on ENG Form 4480 (Accounting Entry/Reference Document) or through the funds control system in the ENG Form 4480 format must be coded with a document number and, when applicable, reference document number and other reference number. Transactions that are input on ENG Form 4479 (Accounting Transfer Entry/Reference Document) or through the funds control system in the ENG Form 4479 format must be coded with a document number.

3. Numbering Format.

a. Card Columns 51-59, 60-68 or 69-77 on the Accounting Entry/Reference Document (ENG Form 4480) and card columns 72-80 on the Accounting Transfer Entry/Reference Document (ENG Form 4479) are where document numbers are shown, as required. Document number codings are shown below.

b. The ADP Document Number Code consists of nine (9) alpha numeric characters, the first of which must be alpha to designate the type of document. The following eight (8) characters are alpha numeric and identify the specific document within that type of document. These eight (8) characters consist of, in the following sequence, FY Month (two numeric), FY (two numeric) and the serial number of the specific document (four alpha numeric).

4. Direct charge distribution will be considered as a Revolving Fund document.

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5. Document Number Format

(6-9)							
(1) (2-3) (4-5) <u>Serial No.</u>							
<u>TYPE</u>	<u>FY</u> <u>Month</u>	<u>FY</u>	<u>Civil</u>	<u>Military</u>	<u>RF</u>	<u>Dist</u>	<u>Description</u>
A	--	--	Determined by each District using funding document number			MRK MRO	Funding
B	--	--	*500-*999	*0000-*999	*500-*999	MRK	Accounts Receivable
			*001-*499	*000 -*999	*001-*999	MRO	
C	--	--	Machine Generated			MRK MRO	Accounts Receivable Program Generated
D	--	--	0500-0999	0501-0999	0501-0999	MRK	Collections
			0001-0499	0001-0500	0001-0500	MRO	
E	(a)	--	Determined by each District		None None	MRK MRO	Undelivered Orders
F	--	--	6000-7999	8001-8999	2001-2999	MRK	Accounts Payable
			4000-5999	6001-6999	0001-1999	MRO	
				9500-9999		MRK	Retained %
				9000-9499			
G	--	--	Machine Generated			MRK MRO	Accounts Payable Program Generated
H	(b)	(b)			3500-4999	MRK	"No check" collection transfer Program Generated
	(b)	(b)			2000-3499	MRO	
J	(b)	(b)			3500-4999	MRK	"No check" disbursement transfer Program Generated
	(b)	(b)			2000-3499	MRO	
K	--	--	0001-4999	(d)	0001-4999	MRK	Disbursements-DO Voucher No.
			5000-9999	(d)	5000-9999	MRO	
L	(b)	(b)			3500-4999	MRK	Journal Entries
					2000-3499	MRO	
M	--	--				MRK MRO	Transfer Adjustment Voucher
R	--	-*		Contract Number		MRK MRO	Commitments

*of contract

(a) Undelivered order numbers - second and third positions. The second and third positions of E documents will be determined from the chart below:

<u>Code</u>	<u>CLASS OF OBLIGATION</u>	<u>Definition</u>
01	Contract RF	
02	" Civil	
03	" Military	
15	Service Order RF	
16	" " Civil	
17	" " Military	
20	Delivery Order RF	
21	" " Civil	
22	" " Military	
25	Purchase Order RF	
26	" " Civil	
27	" " Military	
30	Misc. Obligating Doc. RF	
31	" " " Civil	
32	" " " Military	
	(DA 3717 only)	
40	Lease RF	
41	" Civil	
42	" Military	
45	Option RF	
46	" Civil	
47	" Military	
50	Declaration of Taking RF	
51	" " " Civil	
52	" " " Military	
60	Govt Bill of Lading RF	
61	" " " " Civil	
62	" " " " Military	
70	Requisition RF	
71	" Civil	
72	" Military	
75	Transportation Requests RF	
76	" " " Civil	
77	" " " Military	
80	Travel Order RF	
81	" " Civil	
82	" " Direct Military	
85	2544's RF	
86	" Civil	
87	" Military	

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<u>Code</u>	<u>Definition</u>
90	1144's RF
91	" Civil
92	" Military
95	Other RF
96	" Civil
97	" Military

(b) On generated transactions for H&J, the month and year are program generated using the COB date. Computer generated document numbers use the COB date and a fixed serial number. The last two characters of the serial number represent the day of the month which is reflected in the COB date. On input transactions for H&J, the document number must reflect calendar year and month.

(c) The following charts will be used to determine positions 6-9 of Accounts Receivable transactions:

GOVERNMENT BILLINGS (SF 1080)

BXXXX 1000-1999	Omaha Military
2000-2999	Kansas City Military
3000-3999	Omaha Revolving Fund
4000-4999	Omaha quarterly Payroll Billings (Revolving)
5000-5999	Omaha VW38 Accounts (Revolving)
6000-6999	Kansas City Revolving Fund
7000-7999	Omaha Civil
8000-8999	Kansas City Civil

MILITARY ACCOUNTING UNIT

R000 - R999	Kansas City Leases, Performance Deposits, Timber, Expenditure Refunds
S000 - S999	Kansas City Interest
T000 - T999	Omaha Leases, Performance Deposits, Timber, Expenditure Refunds
W000 - W999	Omaha Interest

COLLECTIONS

Y000 - Y999	Collections for Other Agencies
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REVOLVING FUND

Omaha - 001 through - 499 Kansas City - 500 through - 999

H - Health Benefits

J - Miscellaneous*

R - Airline Refunds

P - Plans and Specs

X - Billing out Travel Advances - Kansas City

Z - Billing out Travel Advances - Omaha

*Miscellaneous includes -

Jury Duty

Voucher Refunds

Supplies

Travel Computation Errors

TRAVEL

X000 to X999

Z000 to Z999

Travel Advances - Kansas City

Travel Advances - Omaha

ACCOUNTS RECEIVABLE

Omaha 9501 - 9750

Kansas City 9751 - 9999

Omaha 3001 - 3999

Kansas City 6001 - 6999

OMRF Billings - Military

KCRF Billings - Military

OMRF SF1080's

KCRF Sfl080's

CIVIL ACCOUNTING UNIT

Omaha - 001 through - 499 Kansas City - 500 through - 999

A - Payroll Bills

B - Lease Bills

C - Recertified Checks

D - Miscellaneous*

E - Miscellaneous Suspense

F - Rent and Utilities

G - 1080 Billings Other Than Reimbursables

*Miscellaneous Includes - Permits

Rec Fees

Sale of Maps

Telephone Commission

Sale of Hay, Gravel, Timber

Capital Credit Refund

Contributed Funds

Plans and Specs

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(d) The following chart will be used to determine positions 4-9 of Collection transactions.

<u>VOUCHER NUMBER SERIES</u>	<u>OMAHA</u>	<u>KANSAS CITY</u>
ALL-Commercial-Non-Government Checks	200,000	250,000
Civilian Travel (normally TDY citing military funds other than 25066	400,000	
Advance Payments (Salaries, Travel advances)	500,000	
Checks between Federal Government Agencies (Us paying Huntsville, etc...)	700,000	750,000
Military PCS	800,000	
No checks (Reimbursable to other agencies - TFO's and cost transfer if Military to Military)	900,000	940,000
Expenditure Authorities (97-11X8242.SR01)	980,000	

Appendix E
ACCOUNTING DOCUMENT TRANSMITTAL PROCEDURES

1. Purpose. This appendix establishes the procedures for batching and accounting related documents to the Omaha District Finance transmitting Center.

2. General.

a. MRD Form 0970, Transmittal Record, will be used for transmitting all accounting related documents. This form will be the top document of each transmittal assembly.

b. The originating office will be responsible for preparing and packaging for shipment all documents requiring transmittal. Shipment will be a means which will ensure prompt delivery to the addressee, Commander, U.S. Army Engineer District, Omaha, ATTN: MRORM-F, 1612 US Post Office and Courthouse, Omaha, NE 68102-4978.

c. A record of daily transmittal receipts will be maintained by transmittal number in the receiving office. The record will indicate the receipt or non-receipt of all documents listed as transmitted. Immediate telephone follow-up on all non-receipts will be required and noted on the record. A copy of each transmittal record will be signed as received and verified by the receiving office and returned to the originating office.

3. Batching and Packaging.

a. MRD Form 0970. This is a multicopy form prepared in triplicate by the submitting organization. The original and copy 2 are to be forwarded to the Omaha District Document Control Section and copy 3 is maintained by the originating office as a suspense copy. MRD Form 0970 will have blocks to be completed for the District name (may be imprinted), date, and the transmittal number. The eight digit transmittal number will be formed using the following format:

FP2	08156	0123	Sample transmittal number
FP			Submitting Activities Office Symbol
2			Indicates District Code (2-Kansas City 1-Omaha)
	08156		Date - August 15, 1986
		0123	Consecutive transmittal number

The final transmittal for each month will be indicated in the transmittal number block by entering final under the number. Each transmitting office will maintain a register of transmittal numbers assigned.

b. Body:

(1) Date and Description: The date of preparation and submission will be completed on the MRD Form 0970 and a brief, concise description of each attached document with the applicable dollar amount is to be listed in the "items" section.

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(2) Document Type: It is important that documents are identified, grouped by type, and designated in the "Document Type" section. Each transmittal record form should include only documents of one specific type such as all travel or all obligations.

(3) Nine categories of types of documents are listed in the "Document type" section and each submitting activity should designate the type of document according to the following guidelines.

(a) Obligations Requiring Certification of Funds and Availability:

Contracts
Purchase Orders
Travel Orders
Letters of agreement
Training requests (DD Form 1556)
Intra-Army Reimbursable Work Order (DA 2544)
Request for Lab Tests (DD Form 1222)

(b) Expenditures:

Invoices/Receiving Reports/SF 44 - attached to an
Accounting Entry/Reference Document (ENG 4480)

(c) Receivables:

Collection Voucher (SF 1114-B)

(d) Travel:

Travel Claim (DD Form 1351-2 with attached ENG Form 4480)
Travel Advance (DD Form 1351) accompanied by Travel Orders
(DD 1610)

(e) Imprest Fund Replenishment Voucher

(f) Collections:

Remittance Register (ENG Form 3313)

(g) Purchase Orders:

Approved Purchase Orders

(h) Cost Transfers:

ENG Form 4479 (to transfer cost from one account to
another or to transfer inventory balances from expense
accounts to asset accounts)

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(i) Other:

Returned items

(4) The received by, verified by, blanks at the bottom of the form will be completed prior to returning copies to the originating office.

(5) Verification by Omaha Document Control Section:

Mail is received daily by the document control section according to the following schedule:

8:30 a.m.	Kansas City Mail
9:30 a.m.	Omaha Mail
12:30 p.m.	Omaha Mail
2:00 p.m.	Omaha Mail

Appendix F
IMPREST FUNDS

1. Purpose: To provide procedures to ensure adequate control of Imprest Funds, appoint and terminate imprest fund cashiers and alternates, and appoint individual inspectors to review imprest fund activity and make recommendations for retention, increase or decrease.

2. General: An Imprest Fund as defined in AR 37-103-1 is "A cash fund of a fixed amount in the form of currency, coin, or government check established through an advance of funds without appropriation charge to an authorized imprest fund cashier. It is for immediate cash payments of small amounts for authorized purchases of supplies, repair of equipment, nonpersonal services, or travel and transportation expenses, AS AUTHORIZED."

3. Establish Fund: Requests for establishment of an imprest fund will be by memorandum, jointly addressed to Procurement and Supply Division/Contracting Division and the Finance and Accounting Branch, Resource Management Office, stating the amount, necessity, and proposed location. The official in charge of the office requesting the imprest fund, upon receipt of approval from Procurement and Supply Division/Contracting Division and the Finance and Accounting Office, will provide the District Commander with the information necessary to appoint the imprest fund cashier.

4. Appointments of Imprest Fund Cashiers:

a. District Commander will appoint, by letter or Disposition Form, DA 2496, employees selected to perform duties of Imprest Fund cashiers and alternates. A copy of the appointment will be furnished the Omaha District Finance and Accounting Officer. A written request will be made to the Disbursing Officer requesting issuance of funds in the amount specified in the appointment.

b. District Commander will designate, in writing, individuals to make unannounced inspections, including cash counts of imprest funds to determine whether the funds are being used properly, are adequately protected against loss or misuse and are properly accounted for in accordance with provisions of FAR 13.404 (A) and AR 37-103-1. For internal control purposes, procurement and finance and accounting personnel with a vested interest in imprest funds, subordinates of imprest fund cashiers, and the finance and accounting officer issuing the fund will be excluded from appointment to perform unannounced inspections. Unannounced inspections will be made at least quarterly. A copy of the inspection report will be forwarded to the Disbursing Officer, Omaha District.

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c. Dual appointments between funds (i.e., Recreation Fee Cashier/ Imprest Fund Cashier) are prohibited unless written justification prepared by the Project Manager is furnished to the Finance and Accounting Officer. Manpower will be the only acceptable justification for these authorizations. Cashier/Alternates shall have a signed duty appointment in their possession at all times.

5. Inspections:

a. District Finance Offices will be responsible for ensuring that all quarterly inspections are conducted, obtaining Commander approval for all new imprest fund cashiers/alternates and imprest fund level changes, and monitoring imprest fund account balances. Approved appointments and level changes will be forwarded to the Omaha District Finance Office for issuance/revocation of funds. Copies of all inspection reports will be furnished the Omaha District Finance Office.

b. MRO will be responsible for maintaining DD Form 1081 files on all cashiers and alternates and for reconciling with COEMIS. To assist MRK in the review process, semi-annually, MRO will provide MRK with a file of Kansas City District imprest fund activities, to include average monthly billings and number of processing days.

b. Funding levels and use of Fund:

a. Payments from imprest funds will not exceed \$500 for any one transaction. The only exception to the \$500 limitation will be for one-time emergency situations. Transactions in excess of \$500 must be approved, in writing, by the installation commander with administrative authority over the imprest fund cashier. The written authorization will be retained by the imprest fund cashier. Routine, recurring disbursements exceeding \$500 must be adequately justified, submitted through appropriate channels, and approved by DOD.

b. The amount of each imprest fund will be established on the basis of the estimated monthly payments, consistent with principles of good cash management and limited by current regulatory guidance.

7. Replenishment of the Fund: Replenishment of the fund will be accomplished as necessary, but not less than monthly, so obligations and expenditures can be recorded against applicable appropriations on a current basis.

8. Disbursing Section Responsibility: The Disbursing Section will maintain the signed original copy of all current duty appointments along with applicable changes (increase/appointment) in the safe at all times, along with a list of cashiers, alternates, fund balances, and safe combinations.

9. Termination of the Fund: Termination of a fund, the charge for conversion of cash to money order may be accomplished using imprest fund monies and submitting the money order receipt as a subvoucher on the last Reimbursement Voucher (SF 1129) submitted by the cashier. (AR 37-103.1, para 4b(1).)

10. Travel Advances:

a. Travel advances will not be paid through an imprest fund except under the following emergency conditions: at remote locations where traveler's checks are not available and where an imprest fund is established for small purchase procurements, a travel advance may be paid through the Imprest Fund in an emergency situation where the travel requirement is not known far enough in advance of the departure date to obtain an advance by government check.

b. A reimbursement voucher for the imprest fund payment must be submitted to the Omaha District, Finance and Accounting Officer within two work days after the advance is paid.

11. Other Operational Guidance:

a. Safes used for storing public fund a must have their combinations changed at least every six months, or upon appointment of a new cashier or their alternate. New combinations will be sent by registered mail to the Omaha District Finance and Accounting Officer using Standard Form 700. The Standard Form 700 should be double-wrapped and sealed in non-transparent envelopes with the inner envelope marked "To be opened by the Finance and Accounting Officer Only." The Omaha District Finance and Accounting Officer or his/her Deputy will acknowledge receipt of the Standard Form 700.

b. All documents submitted for reimbursement will be "cancelled" to prevent reuse or duplication of payment. This is accomplished by the phrases "Received & Accepted by" and "Paid in Cash" being recorded on all vendor receipts. Signatures must be legible and contain no sign of being tampered with.

c. Cashiers will maintain a list of individuals authorized to approve disbursements from the fund and funds will not be disbursed without proper identification of the payee.

Appendix G
LABOR DISTRIBUTION PROCEDURES

1. Purpose. To provide Division-wide instructions for processing biweekly labor data.

2. Processing Requirements.

a. All timekeepers will enter labor data through the Corps of Engineers Time, Attendance, and Labor System (CETAL). Detailed instructions for timekeepers are contained in the CETAL Timekeepers Manual. Supervisors will exercise controls to ensure that employee labor hours and ADP work codes are reported accurately. CETAL produces labor cost reports for each employee. These reports will be certified by supervisors and forwarded to the District Finance Office.

b. Reporting Periods. CETAL provides for cut-off of labor costing data at either the end of the pay period or an alternate date. Labor cost data will be transmitted to the Division computer at the end of each pay period and in accordance with established cut-off dates provided by the monthly labor cut-off date, date due in the finance office, and the date to be processed in COEMIS. Finance and Accounting Officers will ensure that procedures are established to accrue labor costs through the end of the current accounting period.

Appendix H
DISTRIBUTION OF PLANT AND FACILITY ACCOUNTS

1. Purpose. To provide procedures that ensure an accurate and proper distribution and reporting of costs incurred in the use of Plant and Facility accounts.

2. Responsibility. Chiefs of the District Office organizational elements are responsible for ensuring that:

a. Expense, incurred within their functional areas, is legally chargeable to a current allotment of that District for which the District Commander has approved the allocation of funds.

b. Expense, distributed against authorized accounts, is reported exactly in the manner and extent to which it is incurred.

3. Methods of Distribution. Distributions of Facility, Technical Indirect, Overhead and all other distributive costs will be made in accordance with ER 37-2-10. The District Resource Management Officer will prescribe the most efficient and effective distribution method to be used based on the nature of the distributive account.

a. Automatic distribution percentages, i.e., Overhead, Technical Indirect, etc., will be computed by the District's Resource Management Office. The appropriate records will be updated by MRO COEMIS CONTROL.

b. WIP Accounts will be billed automatically by MRO. When the automated billing system cannot be used, MRO will prepare manual WIP Account billings.

c. All manual distributions (with the exception of WIP Account billings) will be prepared by the District, utilizing ENG Form 4479 and will be processed into COEMIS by MRO.

d. Depreciation, PRIP and Insurance rates will be computed by the District. Rates will be processed into COEMIS by MRO. Annual computation will be accomplished not later than the 25th day of October annually. Rates for new assets will be computed and processed into COEMIS within one month of transfer of asset to Plant-In-Service.

4. Due Dates. The District F&A Officer will publish monthly cut-off schedules to insure that distributions are processed into COEMIS in the appropriate accounting period.

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5. Account Balance Control. In accordance with ER 37-2-10, paragraph 7-22a, a nominal balance will be established for each revolving fund facility and operating account. The nominal balance is a target range from zero to a dollar amount in which the fiscal year ending account balance should fall. Normal target range for the nominal balance is (+ or -) 5%. Target may be granted based upon work season, volume of activity in the account, known unusual expenditures or other factors. Requests for deviation, including justification, will be submitted in writing to the Division/District Resource Management Officer for approval. At the end of the third quarter, account managers whose accounts are outside this nominal range must provide written justification for the abnormal condition and corrective action planned to achieve the nominal balance by fiscal year end.

Appendix I
WORK ORDER/COMPLETION REPORT (ENG FORM 3013)

1. Purpose. To provide procedures for preparation and distribution of Work Order/Completion Reports (ENG Form 3013).

2. Work Orders.

a. The work order is a document prescribed by OCE for authorization to perform specific work in accordance with approved budget programs and to specify the accounts and subaccounts to which costs will be recorded. The form is to be used in connection with construction, design, rehabilitation, operation and ordinary maintenance, general investigation, general expense, acquisition of revolving fund nonexpendable property and reimbursable work not covered by DA Form 2544.

b. The work order (ENG Form 3013 or other approved form) when submitted and approved by the District Commander or his designee, is the official cost estimate for the work. The cost estimate should not be exceeded until and unless a revised work order is submitted and approved. All work orders which initially authorize additional or new work must be submitted and approved prior to commencement of the work.

c. Approved forms currently used by the districts may continue to be used for all work except the Plant Replacement and Improvement Program (PRIP). ENG Form 3013 will be used to establish all PRIP work orders.

3. Responsibilities for Preparation of Work Orders. The work order will be prepared and submitted by a qualified employee of the technical division in control of the work. The work order must be within the scope of the annual program and will be prepared and processed in accordance with current district regulations.

4. Preparation and Processing of the Work Order Completion Report.

a. Preparation of the Work Order Completion Report is the joint responsibility of the District F&A Office and the initiating office. The initiating office will complete the form in detail, except for the actual costs and unit cost data. The chief of the initiating office will sign the statement as to physical completion of the work and forward the report to the Finance and Accounting Branch in accordance with current district regulations.

b. The Finance and Accounting Office will compare the description and detailed breakdown of the work accomplished with the authorizing work order, complete the form by entering the cost and unit costs data and sign in the appropriate block. The completed report will be used as a supporting document for all necessary accounting entries. The original signed copy of the work order will be filed and a copy returned to the initiating office.

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5. Work Orders for Laboratory Services. MRD Laboratory services will be requested through the issuance of a work order. ENG Form 2544 (Intra-Army Order for Reimbursable Services) may be used as a work order by all customers except the Omaha District. The Omaha District will use ENG Form 3013 (Work Order/Completion Report) for the requesting laboratory services. Work orders will specify the work to be performed, provide accounts and subaccounts to which the costs are to be billed and authorize funds to accomplish the work.

6. Work Orders for Value Engineering. In accordance with ER 37-2-10, Chapter 7, paragraph 22, ENG Form 3013 (Work Order/Completion Report) will be used to authorize each VE study. VE work orders must be prepared and approved prior to the start of the study.

Appendix J

COORDINATION OF REPORTING INFORMATION WITH OTHER OPERATING ELEMENTS

1. Purpose. To provide procedures and responsibilities regarding the preparation, distribution and submission of Finance and Accounting reports and financial statements.

2. General. The Omaha District Finance and Accounting Office, as the Centralized Finance Office, is responsible for preparing and submitting all regular recurring finance and accounting reports and financial statements, excluding property reports, emanating from the Kansas City and Omaha Districts for submittal to higher authority. All reports and statements will be prepared and submitted in accordance with instructions and guidance provided by applicable finance and accounting regulations, directives and manuals.

3. Responsibilities.

a. The Kansas City District Finance and Accounting Office will:

(1) Review and analyze all Omaha District prepared upward finance and accounting reports and statements emanating from the Kansas City District.

(2) Notify the Omaha District Finance Center of due dates and managerial requirements of the various Kansas City District organizations.

(3) Make district distribution of all upward reports and statements pertaining to the Kansas City District.

(4) Coordinate with the Omaha District Finance Center to schedule COEMIS update cycles and cutoff dates to meet managerial and upward reporting requirements.

b. The Omaha District Finance and Accounting Office will:

(1) Prepare, review and analyze all Omaha District prepared upward finance and accounting reports and statements emanating from the Kansas City and Omaha Districts.

(2) Make district distribution of all upward reports and statements pertaining to the Omaha District.

(3) Provide the Division Finance and Accounting Office with a copy of all upward reports and statements.

(4) Coordinate with the Kansas City District Finance and Accounting Office to schedule COEMIS update cycles and cutoff dates to meet managerial and upward reporting requirements.

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(5) For review, analysis, and distribution purposes, provide the Kansas City District with copies of or electronic access to all upward reports and statements pertaining to the Kansas City District.

4. Fiscal Year End Certification. In accordance with applicable regulations, certification of 30 September reports and financial statements will be accomplished by the District Commander. Responsibility for the certification may be delegated no lower than the Chief, Resource Management Office.

Appendix K
BILLING AND COLLECTION PROCEDURES

1. Purpose. This appendix establishes collection procedures and assigns responsibility for follow-up action pertaining thereto.

2. Billing and Collection Requirements. All amounts due the United States for services performed, goods furnished, advances made, and all other transactions financed out of Civil Works or Military appropriations will be billed upon performance or in advance of performance of services or work. Any office element that is, or becomes, cognizant of any amount due or to become due the Federal Government must notify their respective Finance and Accounting Office at least 30 days prior to the date of the first payment. Notification will be accomplished by providing the Finance and Accounting Office with a copy of the contract or other miscellaneous agreement.

3. Finance Center Responsibilities.

a. Prepare bills for collection.

b. Maintain appropriate accounts for collections receivable and claims receivable.

c. Maintain files of uncollected bills.

d. Take appropriate follow-up action in connection with bills to other Government offices until collections are received and/or completed (approximately 60 days after issuance of bill).

e. Prepare monthly follow-up letters and transmit to the debtor requesting payment for all other bills. These letters will be signed by the Finance and Accounting Officer. If settlement is not established within 90 days, the account will be referred to District Counsel by memorandum.

f. Initiate write-off of individual accounts of \$5,000 or less which are determined to be uncollectible by the District Commander or District Counsel (when so delegated).

g. Provide Office of Counsel with detailed cost breakdown for either collection purposes or for preparation of litigation when so delegated, otherwise, Real Estate will handle this function.

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4. Real Estate - Leases. Bills for Real Estate are prepared by Omaha District Military Accounting Section. These bills are then sent to the debtor/leasee one month before the beginning date of the lease. In accordance with the Debt Collection Act, each bill is accompanied with a statement of due process. Omaha District Collections will be responsible for attempts to collect payments. This includes verification and correction of mailing address, answering debtor questions concerning the assessment of interest and penalty, or administrative fee. Omaha District Accounting Units will answer questions concerning the original billing amount.

a. Military Real Estate Leases.

<u>Date of Action</u>	<u>Type of Action</u>	<u>Responsible Section</u>
	Lease is prepared and signed C.F. to MRO Military Accounting	Real Estate Real Estate
Bill Date	Bill sent with due process	MRO Military Accounting
Due Date + 5 wd	Reminder letter sent	MRO Military Accounting
Due Date + 30 Days	Fifteen dollars (\$15) admin fee assessed.	MRO Military Accounting
	Two-month interest assessed	MRO Military Accounting
	Bill for fee and interest sent	MRO Military Accounting
Due Date + 60 Days	Third month interest assessed	MRO Military Accounting
	Bill for interest sent	MRO Military Accounting
	Debt transferred to Collections	MRO Military Accounting
	Second reminder letter sent	MRO Collections
Due Date + 90 Days	Fourth month interest assessed	MRO Military Accounting
	Bill for interest sent	MRO Military Accounting
	Final notice sent	MRO Collections
Due Date + 120 Days	Bill forwarded to USAFAC (ER 37-2-10, Chapter 4 and AR 37-108, Chapter 6) through MRD and USACE informed.	MRO Collections
	Real Estate informed	MRO Military Accounting
Due Date + 120 Days	USAFAC acknowledges receipt MRO Military Accounting informed.	MRO Collections
	Bill written off.	MRO Military Accounting
	Real Estate informed.	MRO Military Accounting
	Lease terminated.	Real Estate

b. Civil Real Estate Leases.

<u>Date of Action</u>	<u>Type of Action</u>	<u>Responsible Section</u>
	Lease is prepared and signed C.F. to MRO Civil Accounting	Real Estate Real Estate
Bill Date	Bill sent with due process	MRO Civil Accounting
Due Date	Bill put on delinquent list Real Estate notified	MRO Civil Accounting MRO Civil Accounting
Due Date + 30 Days	Interest assessed Collection letter sent C.F. to MRO Civil Accounting	Real Estate Real Estate Real Estate
Due Date	Lease revoked Lease terminated Forward to Counsel Collection terminated MRO Civil Accounting notified Bill written off	Real Estate Real Estate Real Estate Counsel Real Estate MRO Civil Accounting
Bankruptcy	Counsel notified Claim filed MRO Civil Accounting notified Claim receivable	Real Estate Counsel Real Estate MRO Civil Accounting
Bill is Paid	Real Estate informed	MRO Civil Accounting

5. Claims.

a. Airline Refunds.

<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Travel Changes	Information provided to Transportation Office. DD Form 730 prepared DD Form 730 forwarded to MRO F&A. SF 1170 prepared and distributed. Bill number established	Traveler Transportation Office Transportation Office MRO Revolving Fund MRO Revolving Fund
Airline Refunds	Bill collected MRO Revolving Fund notified	MRO Disbursing MRO Disbursing
No Refund Within 180 Days	SF 1170 forwarded to GSA Receivable written off	MRO Revolving Fund MRO Revolving Fund

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b. Report of Survey.

<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Report of Survey	Liability determined	Property Office
Employee Does Not Agree to Pay Now	Bill prepared ENG Form 4480 forward to MRO Revolving Fund.	District F&A Office Kansas City F&A Office
Pay Deduction	Bill forward to MRO Collections. Amort. Schedule prepared Deductions made	MRO Revolving Fund MRO Collections Payroll
Paid in Full	Money transferred to MRO Revolving Fund. Property Office notified	MRO Civil Accounting District F&A Office

c. Plans and Specifications.

<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Order Received and Filled	ENG Form 4480 to Kansas City F&A ENG Form 4480 forward to MRO F&A Bill number assigned Bill distributed	P&S Kansas City F&A MRO Revolving Fund MRO Collections
Bill is Paid	Monies collected MRO Revolving Fund notified	MRO Disbursing MRO Disbursing
Not Paid Within 30 Days	Collection procedures Interest and fee assessed	MRO Collections MRO Collections
Unable to Collect	Forward to Counsel Collection terminated MRO Revolving Fund notified Bill written off	MRO Collections Counsel MRO Collections MRO Revolving Fund

d. Dishonored Checks.

<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Check Returned	Certified letter to issuer	MRO Disbursing
Not Paid Within 30 Days	Bill issued Transferred to Collections Collection Activity	MRO Civil Accounting MRO Civil Accounting MRO Collections
Unable to Collect	Forward to MRO Counsel Collection terminated MRO Civil notified Disbursing Officer notified Bill written off	MRO Collections Counsel MRO Collections MRO Collections MRO Civil Accounting
Bill is Paid	Monies received MRO Civil Accounting notified MRO Collections notified	MRO Disbursing MRO Disbursing MRO Civil Accounting

e. Recertified Checks.

<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Employee Claims Lost Check	DA Form 3037 prepared DA Form 3037 forward to MRO Disbursing Office	Employee F&A
Check Lost Before Receipt	Recertified check issued Check Claim Application to Treasury	Disbursing Officer MRO Disbursing
Original Check Negotiated	Photocopies to MRO Disbursing Case forward to MRO Collections Letter to employee with TFS 1133	Treasury Department MRO Disbursing MRO Disbursing
Employee Admits Negotiating	Collection activity	MRO Collections
Employee Denies Negotiating	TFS 1133 to Treasury Investigation	MRO Collections Treasury Department
Treasury Believes Employee did Negotiate	MRO Collections notified Collection activity	Treasury MRO Collections

6. Travel

<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Travel Complete	Travel claim to F&A	Travler
Travel Claim Less Than Travel Advance	Bill amount computed Info forward to MRO Collections C.F. to Kansas City F&A Bill mailed and distributed	MRO Exam MRO Exam MRO Exam MRO Collections
Payment Within 30 Days	Monies received in Kansas City Monies forward to MRO Disbursing Monies received in Omaha Collection file is updated MRO Revolving Fund notified MRO Exam notified	Kansas City Disbursing Kansas City Disbursing MRO Disbursing MRO Disbursing MRO Collections MRO Collections
No Payment in 30 Days, Active Employee, No Pay- ment Agreement	Interest and fee assessed Amort. Schedule prepared Amort. Schedule forward to Payroll	MRO Collections MRO Collections MRO Collections
Pay Agreement within 30 Days	Agreement forward to MRO Collections Fee waived	FAO or Employee MRO Collections
No Pay Arrangement with Kansas City FAO	Pay deduction 40% net pay	Payroll
Pay Agreement with Kansas City FAO	Agreement forward to MRO Pay deduction - agreed % MRO Civil Accounting notified of payments MRO Collections file updated	Kansas City FAO or Employee Payroll Payroll MRO Civil Accounting

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<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Bill is Paid in Full	Payroll notified	MRO Collections
	MRO Exam notified	MRO Collections
	MRO Civil Accounting notified	MRO Collections
	Monies transferred to MRO	MRO Civil Accounting
	Revolving Fund or MRO Military	
No Payment in 30 Days, Former Employee	Interest and fee assessed	MRO Collections
	Letter 1 sent	MRO Collections
No Payment in 60 Days, Former Employee	Letter 2 sent certified	MRO Collections
No Payment in 90 Days, Former Employee	Letter 3 sent	MRO Collections
Letter Returned with Forwarding Address Information	Letter remailed	MRO Collections
Letter Returned, No Forwarding Address	Letter to IRS	MRO Collections
Suspect Federal Employee	Letter to OPM	MRO Collections
Current Federal Employee	Request to Other Agency	MRO Collections
Applied for Retirement	Request SF 2805 prepared	MRO Collections
	SF 2805 to OPM	Payroll
Unable to Collect (Military Bill)	Forward to MROOC	MRO Collections
	Forward to USAFAC	MRO Collections
Collections Terminated	MRO Civil Accounting notifies	MRO Collections
	MRO Revolving Fund or Military notified	MRO Collections
	MRO Exam notified	MRO Collections
	Bill written off	MRO Revolving Fund
	Bill written off	MRO Military
Accounting	(Military Bill)	

7. Payroll

<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Various	Bill amount computed Bill mailed and distributed Bill mailed and distributed	Payroll MRO Collections (H/B) MRO Civil Accounting (non H/B)
Payment Within 30 Days	Payment received Civil Accounting notified Payroll notified Collections notified (H/B)	MRO Disbursing MRO Disbursing MRO Civil Accounting MRO Civil Accounting
No Payment in 30 Days, Active Employee, No Pay Agreement	Transferred to Collections (non H/B) Interest and fee assessed Amort. Schedule prepared Amort. Schedule forward to Payroll	MRO Civil Accounting MRO Collections MRO Collections MRO Collections
Pay Agreement Made within 30 Days	Agreement forward to MRO Collections Fee waived	Kansas City FAO or Employee MRO Collections
No Pay Agreement With Kansas City FAO	Pay deduction 15% net pay	Payroll
Pay Agreement With Kansas City F&A	Agreement forward to MRO Pay deduction per agreement MRO Civil Accounting notified of payments MRO Collections file updated	Kansas City FAO or Employee Payroll Payroll MRO Civil Accounting
Bill is Paid in Full	Payroll notified MRO Civil Accounting notified Monies transferred to MRO Revolving Fund	MRO Collections MRO Collections MRO Civil Accounting
No Payment in 30 Days, Former Employee	Bill is transferred to Collections Interest and fee assessed Letter 1 sent	MRO Civil Accounting MRO Collections MRO Collections
No Payment in 60 Days, Former Employee	Letter 2 sent certified	MRO Collections
No payment in 90 Days, Former Employee	Letter 3 sent	MRO Collections
Letter Returned with Forwarding Address Info	Letter remailed	MRO Collections
Letter Returned, No Forwarding Address	Letter to IRS	MRO Collections
Possible Federal Employee	Letter to OPM	MRO Collections

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<u>Condition</u>	<u>Type of Action</u>	<u>Responsible Section</u>
Current Federal Employee	Request to other agency	MRO Collections
Applied for Retirement	Request SF 2805 be prepared SF 2805 to OPM	MRO Collections Payroll
Unable to Collect	Forward to MROOC Collection terminated MRO Civil Accounting notified Payroll notified Bill written off	MRO Collections MRO Counsel MRO Collections MRO Collections MRO Civil Accounting

Appendix L
EVALUATION OF SUPPORT SERVICE

1. Purpose. To provide methods and procedures to ensure and evaluate the quality and timeliness of financial services provided by the MRO Finance Center. Critical to MRO providing a quality service is the quality and timeliness of input data transmitted by serviced organizations.

2. General. Finance and Accounting Officers are responsible for providing leadership to supervised employees in a manner that promotes the spirit of cooperation, ensures that a positive atmosphere exists, and that a dialogue/interchange of ideas is continuous.

3. Responsibilities.

a. MRO. The Chief, MRO Finance and Accounting Office has responsibility for providing accurate, timely financial service to MRD and MRK. To enable MRD to evaluate the quality and timeliness of financial services being provided, the following indicators will be furnished to MRDRM-F monthly:

(1) A copy of the MRO Monthly Statement of Financial Operations.

(2) Data related to Travel payments which indicate volume and average length of time to pay, broken out by district. (Quarterly)

(3) Data related to payment of contractor earnings which indicates volume and average length of time to pay, broken out by district. (Quarterly)

(4) COEMIS error rate analysis segmented to show volume of data and errors by data type, i.e., maintenance, accounting, labor, standard rate and by accounting section, i.e., civil, military, and revolving fund. (Monthly)

(5) An aged listing of outstanding travel advances. (Quarterly)

(6) An analysis of travel for all employees who are holding a continuous travel advance (quarterly).

(7) Any other data deemed to be appropriate as measures of performance.

To assist in identifying problem areas, items 2, 3, 5 and 7 above should also be provided monthly to MRRRM-F.

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b. MRK. The Chief, MRK Finance and Accounting Office has responsibility for ensuring prompt, accurate submission of Kansas City accounting data, providing timely review of COEMIS update output and turnaround of certain rejected transactions, and, in accordance with this regulation, performing certain other functions. To enable MRD to evaluate the accuracy and promptness of Kansas City submissions, the following indicators will be furnished to MRDRM-F monthly:

(1) COEMIS error rate analysis segmented to show volume of data and errors by data type, i.e., maintenance, accounting, labor, standard rate and by accounting section, i.e., civil, military, and revolving fund. (Monthly)

(2) An analysis of travel for all employees who are holding continuous travel advances. (Quarterly)

(3) Data related to the documents routed through the Kansas City Finance Office which indicate the type of documents, the volume, and the length of time necessary to process through the Kansas City Office. (Quarterly)

(4) Other data deemed to be appropriate as measures of performance.

A copy of items (2) and (4) above will be provided to MRORM-F.

4. Evaluation of Service.

a. On an annual basis, more often if required, during the time frame of 1 June to 30 June, a written evaluation of the service received and provided will be prepared by the FAOs of both districts. This written evaluation will be forwarded through the chain of command to the Chief, MRD Resource Management Office. The evaluation should include an identification of problem areas, potential solutions, and corrective action taken or recommended. A copy of the evaluation of service will be furnished to the appropriate district Resource Management Officer and may be used as background/input for preparation of performance appraisals for the FAOs.

Appendix M
DISTRIBUTION OF FINANCE AND ACCOUNTING CENTER COSTS

1. Purpose. This appendix provides a means to monitor Finance and Accounting costs division-wide and to provide data necessary for an equitable distribution of F&A Center costs.

2. Data Requirements.

a. District Finance and Accounting Officers will provide the Division Finance Office with the following data not later than 31 July each year.

(1) A schedule of all Finance and Accounting Office positions with grade and step of the employees currently filling each position, the date of any promotions or in-step increases anticipated for present employees for the upcoming fiscal year, and any other information which might affect the number and costs of the positions for the upcoming fiscal year. Figure M-1 provides an example of the required information and a suggested format.

(2) An estimate of all other District Finance and Accounting Office costs for the upcoming fiscal year. Figure M-2 provides an example.

b. The Omaha District Finance Center will also provide a schedule of the total number of transactions processed for each District from 1 June of the previous calendar year through 31 May of the current calendar year broken out by transaction type. Also included in the schedule will be the number of travel advances for each district and the number of bills resulting from the advances. Figure M-3 provides an example of the format and the information required.

c. The Division Finance Office will review the data provided by the District Finance Offices, distribute the estimated F&A Center costs between the two Districts, and provide both districts with documentation supporting the distribution. During October of each year, the Kansas City District will prepare and issue a reimbursable order (DA Form 2544) to the Omaha District for the F&A support. The amount of the reimbursable order will be equal to the amount of estimated F&A Center costs distributed to the Kansas City District. Reimbursement to the Omaha District will be made on a quarterly basis.

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Position	Grade/ Step	Base Salary	Date Within/Grade	Date Promotion	New Grade	Remarks
Admin.						
Finance & Acctg Office	GS 12/02	32,673	3/21/87			
Secretary	GS 04/12	13,291				
QA						
Accountant	GS 11/03	28,139				
Acctg Tech	GS 07/05	5,050				
Civil Acctg						
Supv Accountant	GS 11/01	26,381	6/05/87			
Acctg Tech	GS 06/09	20,320				
Acctg Tech	GS 04/02	13,291		8/21/87	GS 05/01	

Figure M-1

(District) Other Expenses	Amount
PCS	4,600
Trans of Things (MP)	1,100
Supplies ~ Materials	6,000
Comm. Communications	21,000
Rent & Util (Floor Sp)	25,000
Contr Services	6,600
All Other Costs	4,500
Reproduction	25,000
ADP	168,000
Tools & Equip	210,000
Other Fac Charges	20,000
Shops & Yards	19,000
Total	510,900

Figure M-2

	Type of Accounting Transaction	Kansas City	Omaha
Build	3,496	3,511	
Maintenance	112,249	155,747	
Accounting	199,254	404,126	
Labor	112,324	137,450	
Travel Advances	1,770	2,902	
Total	429,093	703,736	
Bills/Travel Adv	973	788	

Figure M-3